

CITY OF EAU CLAIRE

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Year Ended December 31, 2005

	<u>Risk Management</u>	<u>Central Equipment</u>	<u>Totals</u>
Cash flows from operating activities:			
Cash received from customers	\$ 2,095,949	\$ 2,766,904	\$ 4,862,853
Cash payments to suppliers for goods and services	(32,359)	(1,384,385)	(1,416,744)
Cash payments to employees for services	(123,476)	(559,715)	(683,191)
Claims paid	(1,416,060)	-	(1,416,060)
Repayment of insurance claims	74,087	-	74,087
Net cash provided by operating activities	<u>598,141</u>	<u>822,804</u>	<u>1,420,945</u>
Cash flows from (used by) noncapital financing activities:			
Transfers from other funds	-	161,367	161,367
Transfers to other funds	(271,900)	-	(271,900)
Net cash provided by noncapital financing activities	<u>(271,900)</u>	<u>161,367</u>	<u>(110,533)</u>
Cash flows from investing activities:			
Investment income	<u>180,255</u>	<u>-</u>	<u>180,255</u>
Cash flows from (used by) capital and related financing activities:			
Acquisition and construction of capital assets	-	(566,419)	(566,419)
Proceeds from sale of equipment	-	6,017	6,017
Net cash used for capital and related financing activities	<u>-</u>	<u>(560,402)</u>	<u>(560,402)</u>
Net increase in cash and cash equivalents	506,496	423,769	930,265
Cash and cash equivalents at beginning of year	<u>6,823,092</u>	<u>6,650,036</u>	<u>13,473,128</u>
Cash and cash equivalents at end of year	<u>\$ 7,329,588</u>	<u>\$ 7,073,805</u>	<u>\$ 14,403,393</u>

RECONCILIATION OF CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents per Statement of Net Assets	\$ 7,170,256	\$ 7,073,805	\$ 14,244,061
Restricted Cash and Investments	<u>159,332</u>	<u>-</u>	<u>159,332</u>
Cash and Cash Equivalents Per Statement of Cash Flows	<u>\$ 7,329,588</u>	<u>\$ 7,073,805</u>	<u>\$ 14,403,393</u>

CITY OF EAU CLAIRE

COMBINING STATEMENT OF CASH FLOWS (cont'd) INTERNAL SERVICE FUNDS For the Year Ended December 31, 2005

	<u>Risk Management</u>	<u>Central Equipment</u>	<u>Totals</u>
Reconciliation of operating income (loss) to cash flows from operating activities:			
Operating income (loss)	\$ 300,896	\$ (200,779)	\$ 100,117
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	-	1,082,864	1,082,864
Change in assets and liabilities:			
Accounts receivable	6,465	(1,683)	4,782
Inventories	-	(50,609)	(50,609)
Accounts payable	25,665	(2,425)	23,240
Accrued liabilities	2,611	(4,564)	(1,953)
Unpaid claims	<u>262,504</u>	<u>-</u>	<u>262,504</u>
Total adjustments	<u>297,245</u>	<u>1,023,583</u>	<u>1,320,828</u>
Net cash provided by operating activities	<u>\$ 598,141</u>	<u>\$ 822,804</u>	<u>\$ 1,420,945</u>
Non-cash capital, investing & financing activities: None			